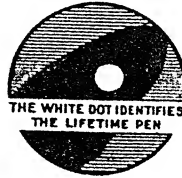


W. A. SHEAFFER PEN CO.

FORT MADISON, IOWA, U.S.A.

NEW YORK
16 E. 34TH STREET

CHICAGO
508 REPUBLIC BLDG.



SAN FRANCISCO
ARCADE 6-7 MONADNOCK BLDG.

TORONTO
169-173 FLEET ST

September 25, 1941

TO SHEAFFER DEALERS:

PLEASE REFER YOUR REPLY TO
THE ATTENTION OF THE WRITER

The new tax bill becomes effective October 1, 1941. Fortunately, most fountain pens are exempted from the new retail sales tax, but pencils (except chrome-trimmed models) and desk set bases (except certain reservoir bases) are not. It becomes the duty of the retailer to collect the tax from the customer, make monthly returns and pay the tax at the time of filing each return.

Our legal counsel, after thorough study of the tax bill, has furnished us an opinion of how the tax affects merchandise manufactured by us. We are attaching a reproduction of this opinion. We, of course, cannot assume any responsibility for this opinion or guarantee that it accurately in all respects anticipates the Treasury's rulings. We are offering it to you in a spirit of helpfulness prior to issuance of formal Treasury Department regulations which may not be available before October 1.

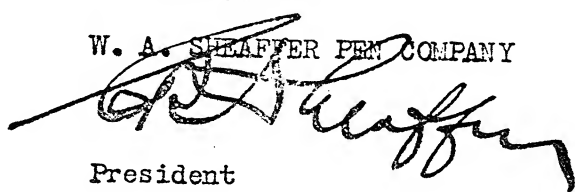
So that you can establish to the satisfaction of the taxing authorities that you have collected the proper tax, we recommend that on your sales slips or cash register receipts you follow a system of separate pricing when recording the sale of a pen and pencil ensemble containing a taxable pencil or a fountain pen desk set containing a taxable base. To provide a guide for establishing such a system in your store October 1, we have taken the 1941 Sheaffer catalog, No. E88, page by page and outlined the tax applicable to the merchandise listed on each page. We have also provided sample break-downs of separate pricing when the tax applies to only a part of an ensemble or desk set.

This outline is attached. It will be helpful, we believe, if you place it inside the cover of your Sheaffer catalog for handy reference.

May we suggest that this material be placed immediately in the hands of the one in your establishment who is responsible for the pen department?

Sincerely,

W. A. SHEAFFER PEN COMPANY


President

SUGGESTED METHOD OF KEEPING TRACK OF YOUR SALES

OF SHEAFFER MERCHANDISE FOR TAX PURPOSES

Note: Under the terms of the new tax bill which becomes effective Oct. 1, 1941, certain items of the Sheaffer line are taxable while others are exempt. The tax rate, when it applies, is 10% of the retail sales price, and is to be collected by the retailer from the customer. The following is submitted by the W. A. Sheaffer Pen Co. without obligation, solely in a spirit of helpfulness to the retailer prior to issuance of definite rulings by the Treasury Department. It will be easier to account for the tax if you will make out your sales slips or cash register receipts according to the following method, separating the taxable from the non-taxable items when both are sold at the same time.

Sheaffer Catalog -- Page 3

SKYBOY ENSEMBLE

Pen	\$10.00	Pencil	\$4.00		
		Tax	.40		
			<u>\$4.40</u>	Total	\$14.40

TUCKAWAY ENSEMBLE

Pen (if sold singly)	\$12.00				
Pen (if sold at same time as pencil)	11.75	Pencil	\$5.00		
		Tax	.50		
			<u>\$5.50</u>	Total	\$17.25

Note: The list price of the Tuckaway Ensemble is \$16.75 -- 25¢ less than the combined prices of pen and pencil if sold separately. The tax applies to the retail price of the pencil. The billing suggested above is not to be construed as a cut price on the pen, nor are pens sold singly to be sold at the \$11.75 price. We suggest this breakdown for tax purposes when the Fair Trade price of \$16.75 is obtained for the complete ensemble.

14-K TUCKAWAY MASTERPIECE

Pen	\$40.00	(Probably taxable -- see attorney's opinion.)		
Tax	4.00			
	<u>\$44.00</u>			

Sheaffer Catalog -- Page 4

VALIANT ENSEMBLE

Pen	\$10.00	Pencil	\$4.00		
		Tax	.40		
			<u>\$4.40</u>	Total	\$14.40

VIGILANT ENSEMBLE

Pen	\$8.75	Pencil	\$4.00		
		Tax	.40		
			<u>\$4.40</u>	Total	\$13.15

DEFENDER ENSEMBLE

Pen	\$5.00	Pencil	\$4.00	
		Tax	.40	
			<u>\$4.40</u>	Total \$9.40

COMMANDANT ENSEMBLE

Pen (if sold singly)	\$4.00	Pencil	\$3.00	
Pen (if sold at same time as pencil)	3.00	Tax	.30	
			<u>\$3.30</u>	Total \$6.30

Note: The price of the Commandant pen sold singly is \$4.00 and of the pencil is \$3.00, but the Fair Trade price of the ensemble is \$6.00. We suggest this breakdown for tax purposes only. The \$3.00 billing for the pen if sold at the same time as the pencil is not to be construed as a cut price on the pen nor are pens sold singly to be sold at this price.

Sheaffer Catalog -- Page 5

All pens shown on this page are exempt from tax. All pencils listed are subject to tax of 10% of the retail price.

Sheaffer Catalog -- Page 6

PREMIER ENSEMBLE (Except Gray Pearl models which are non-taxable because Chrome-trimmed.)

Pen	\$10.00	Pencil	\$5.00	
		Tax	.50	
			<u>\$5.50</u>	Total \$15.50

STATESMAN ENSEMBLE (Except Gray Pearl models which are non-taxable because Chrome-trimmed.)

Pen	\$10.00	Pencil	\$4.00	
		Tax	.40	
			<u>\$4.40</u>	Total \$14.40

ADMIRAL ENSEMBLE (Except Gray Pearl models which are non-taxable because Chrome-trimmed.)

Pen	\$5.00	Pencil	\$4.00	
		Tax	.40	
			<u>\$4.40</u>	Total \$9.40

HERITAGE ENSEMBLE

Pen	\$20.00	Pencil	\$15.00	
		Tax	1.50	
			<u>\$16.50</u>	Total \$36.50

EXCELLENCE ENSEMBLE

Pen \$20.00	Pencil \$15.00	
	Tax 1.50	
	<u>\$16.50</u>	Total \$36.50

VICEROY ENSEMBLE

Pen \$16.50	Pencil \$8.50	
	Tax .85	
	<u>\$9.35</u>	Total \$25.85

Sheaffer Catalog -- Page 7

All pens listed on this page are not subject to tax. All pencils are subject to tax of 10% of the retail price, except chrome-trimmed gray pearl models.

Sheaffer Catalog -- Page 8

SOVEREIGN ENSEMBLE (Except Gray Pearl models which are non-taxable because Chrome-trimmed.)

Pen \$8.75	Pencil \$4.00	
	Tax .40	
	<u>\$4.40</u>	Total \$13.15

MILADY ENSEMBLE (Except Gray Pearl models which are non-taxable because Chrome-trimmed.)

Pen \$5.00	Pencil \$3.50	
	Tax .35	
	<u>\$3.85</u>	Total \$8.85

LADY SHEAFFER ENSEMBLE (Except Gray Pearl models which are non-taxable because Chrome-trimmed.)

Pen \$8.75	Pencil \$3.50	
	Tax .35	
	<u>\$3.85</u>	Total \$12.60

LADY AUTOGRAPH ENSEMBLE

Pen \$18.00	Pencil \$12.00	
	Tax 1.20	
	<u>\$13.20</u>	Total \$31.20

Sheaffer Catalog -- Page 9

All pens listed on this page are not subject to tax. All pencils are subject to tax of 10% of the retail price, except chrome-trimmed gray pearl models.

Sheaffer Catalog -- Page 10

Note: The Craftsman and Miss Universe ensembles listed on this page carry list prices which are less than the combined list prices of pens and pencils sold

singly. The breakdowns below are recommended for tax purposes only, but the prices shown in the breakdowns for the pens are not to be construed as cut prices, nor are pens sold singly to be sold at these prices. The 10% tax applies to the retail sales price of the pencil in the ensemble the same as if sold singly. The pens are exempt. Junior Ensembles are non-taxable because of chrome trimming on pencils.

CRAFTSMAN ENSEMBLE

Pen (if sold singly)	\$3.50			
Pen (if sold at same time as pencil)	2.00	Pencil	\$3.00	
		Tax	.30	
			<u>\$3.30</u>	Total \$5.30

MISS UNIVERSE ENSEMBLE

Pen (if sold singly)	\$3.50			
Pen (if sold at same time as pencil)	2.50	Pencil	\$2.50	
		Tax	.25	
			<u>\$2.75</u>	Total \$5.25

Sheaffer Catalog -- Page 11

All pens listed on this page are not subject to tax. All pencils except chrome-trimmed gray pearl models and Junior models are subject to tax of 10% of the retail price.

Sheaffer Catalog -- Page 12

<u>14-K MASTERPIECE ENSEMBLE*</u>		\$125.00	
	Tax	12.50	
	Total	<u>\$137.50</u>	

<u>14-K LADY MASTERPIECE ENSEMBLE*</u>		\$100.00	
	Tax	10.00	
	Total	<u>\$110.00</u>	

<u>14-K CREST MASTERPIECE ENSEMBLE*</u>		\$ 60.00	
	Tax	6.00	
	Total	<u>\$ 66.00</u>	

<u>14-K LADY CREST MASTERPIECE ENSEMBLE*</u>		\$ 50.00	
	Tax	5.00	
	Total	<u>\$ 55.00</u>	

<u>CREST ENSEMBLE</u>	Pen \$13.75	Pencil \$	6.00	
		Tax	.60	
			<u>\$ 6.60</u>	Total \$20.35

* Both pen and pencil may be taxable -- see attorney's opinion.

<u>LADY CREST ENSEMBLE</u>	Pen \$12.75	Pencil \$ 5.00	
		Tax .50	
		<u>\$ 5.50</u>	Total \$18.25

<u>14-K HONOR MASTERPIECE ENSEMBLE*</u>		\$150.00	
		Tax 15.00	
		<u>\$165.00</u>	

<u>PLATINUM HONOR MASTERPIECE ENSEMBLE*</u>		\$325.00	
		Tax 32.50	
		<u>\$357.50</u>	

<u>14-K HONOR LADY MASTERPIECE ENSEMBLE*</u>		\$125.00	
		Tax 12.50	
		<u>\$137.50</u>	

<u>14-K CREST HONOR MASTERPIECE ENSEMBLE*</u>		\$ 75.00	
		Tax 7.50	
		<u>\$ 82.50</u>	

<u>14-K HONOR CREST LADY MASTERPIECE ENSEMBLE*</u>		\$ 65.00	
		Tax 6.50	
		<u>\$ 71.50</u>	

Sheaffer Catalog -- Page 13

All Masterpiece pens listed on this page may be subject to tax of 10% of the retail price (see attorney's opinion). All pens not listed as "Masterpiece" are exempt from the tax. All pencils are subject to the 10% tax.

Sheaffer Catalog -- Pages 14 and 15

Reservoir desk sets No. D018, D069, D048 and D079 are probably subject to the tax of 10% of the retail price.

Sets No. D038 and D058 contain pens which are probably taxable, but the bases are not.

No. D038	Pen \$8.00
	Tax .80
	Base 4.50
	<u>Total \$13.30</u>

No. D058	Pen \$8.00
	Tax .80
	Base 42.00
	<u>Total \$50.80</u>

Sheaffer Catalog -- Page 16

Note: The rule to follow on Sheaffer Dry-Proof Desk Sets is to apply the tax against the list price shown by the label on the bottom of the base for the base only, except in the case of all desk sets sold with the Autograph desk pen which has a genuine 14-K gold band -- in which case the entire set is subject to tax. The following breakdowns are suggested for your convenience:

* Both pen and pencil may be taxable -- see attorney's opinion.

All "F" line desk sets carry a base only price of \$2.50.

Example: No. F263	Pen	\$2.50	(If sold singly, \$3.00)
	Base	2.50	
	Tax	.25	
	Total	<u>\$5.25</u>	

Sheaffer Catalog -- Page 17

All "G" line desk sets carry a base only price of \$3.00, and the "H" line of \$4.50. Chrome-trimmed base and socket No. H113 is non-taxable.

Examples: No. G395	Pen	\$4.50	(If sold singly, \$5.00)
	Base	3.00	
	Tax	.30	
	Total	<u>\$7.80</u>	

No. H093	Pen	\$3.00	
	Base	4.50	
	Tax	.45	
	Total	<u>\$7.95</u>	

Sheaffer Catalog -- Pages 18 and 19

All "M" line desk sets carry a base only price of \$3.50 and the "K" line of \$7.50.

Examples: No. M548	Pen	\$6.50	(If sold singly, \$8.00)
	Base	3.50	
	Tax	.35	
	Total	<u>\$10.35</u>	

No. K133	Pen	\$ 2.50	(If sold singly, \$3.00)
	Base	7.50	
	Tax	.75	
	Total	<u>\$10.75</u>	

Sheaffer Catalog -- Page 20

All "N" line desk sets carry a base only price of \$6.00.

Example: No. N468	Pen	\$6.50	(If sold singly, \$8.00)
	Base	6.00	
	Tax	.60	
	Total	<u>\$13.10</u>	

Sheaffer Catalog -- Page 21

All "R" line desk sets carry a base only price of \$8.50.

Example: No. R378	Pen	\$6.50	(If sold singly, \$8.00)
	Base	8.50	
	Tax	.85	
	Total	<u>\$15.85</u>	

Sheaffer Catalog -- Page 22

Nos. S388, S348, S378 and S318:

Pen	\$ 6.50	(If sold singly, \$8.00)
Base	13.50	
Tax	1.35	
Total	<u>\$21.35</u>	

Nos. S289 and S399:

Pens	\$13.50	(If sold separately, \$16.00)
Base	6.50	
Tax	.65	
Total	<u>\$20.65</u>	

Sheaffer Catalog -- Page 23

Nos. T230, T160 and T220:

Pens	\$14.00	(If sold separately, \$16.00)
Base	13.00	
Tax	1.30	
Total	<u>\$28.30</u>	

No. V449

Pens	\$13.50	(If sold separately, \$16.00)
Base	16.50	
Tax	1.65	
Total	<u>\$31.65</u>	

No. V430

Pens	\$13.50	(If sold separately, \$16.00)
Base	18.50	
Tax	1.85	
Total	<u>\$33.85</u>	

No. T193

Pens	\$13.50	(If sold separately, \$16.00)
Base	11.50	
Tax	1.15	
Total	<u>\$26.15</u>	

Sheaffer Catalog -- Page 24

No. V409-582

Pens	\$13.50	(If sold separately, \$16.00)
Base	61.50	
Tax	6.15	
Total	<u>\$81.15</u>	

No. V409

Pens	\$13.50	(If sold separately, \$16.00)
Base	36.50	
Tax	3.65	
Total	<u>\$53.65</u>	

No. V339-581

Pens	\$13.50	(If sold separately, \$16.00)
Base	46.50	
Tax	4.65	
Total	<u>\$64.65</u>	

No. V339

Pens	\$13.50	(If sold separately, \$16.00)
Base	26.50	
Tax	2.65	
Total	<u>\$42.65</u>	

No. V379

Pens	\$13.50	(If sold separately, \$16.00)
Base	61.50	
Tax	6.15	
Total	<u>\$81.15</u>	

No. V420

Pens	\$13.50	(If sold separately, \$16.00)
Base	23.50	
Tax	2.35	
Total	<u>\$39.35</u>	

Sheaffer Catalog -- Page 25

No. R388

Non-taxable because chrome-trimmed.

No. V459-575

Pens	\$13.50	(If sold separately, \$16.00)
Base	96.50	
Tax	9.65	
Total	<u>\$119.65</u>	

No. V459-575-576

Pens	\$13.50	(If sold separately,
Ash tray	15.00	\$16.00)
Base	96.50	
Tax	9.65	
Total	\$134.65	

No. V459

Pens	\$13.50	(If sold separately,
Base	51.50	\$16.00)
Tax	5.15	
Total	\$70.15	

No. F503

Pen	\$ 2.50	(If sold separately,
Base	2.50	(\$3.00)
Tax	.25	
Total	\$5.25	

No. N328

Pen	\$6.50	(If sold separately,
Base	6.00	\$8.00)
Tax	.60	
Total	\$13.10	

No. S368

Pen	\$ 6.50	(If sold separately,
Base	13.50	(\$8.00)
Tax	1.35	
Total	\$21.35	

Sheaffer Catalog -- Page 26

All pencils shown on this page are subject to tax of 10% of the retail price.

Example: No. GE	\$1.00
Tax	.10
Total	\$1.10

WASP AND WASP CLIPPER MERCHANDISE

(Manufactured by the Wasp Pen Company, Inc., Division of Sheaffer Pen)

Note: The tax applies to this line in the same manner as to the Sheaffer line. Pens are exempt; pencils and desk set bases (unless chrome-trimmed which are exempt from tax) are subject to tax of 10% of the retail price. For your convenience, we list recommended breakdowns for tax purposes of matched sets and desk sets. In the case of matched pen and pencil sets, the total of the pieces purchased separately exceeds the price for the complete set; therefore, the prices for pens in the breakdowns below are less than their list prices, and are not to be confused with list or regular selling prices of the pens if sold singly. We have applied the tax to the label prices of the pencils as being the maximum tax which we feel the Treasury Department can assess.

WASP ADDIPOINT \$1.75 PEN AND PENCIL SET

Pen	\$0.75	Pencil	\$1.00	
		Tax	.10	
			\$1.10	
			Total	\$1.85

WASP \$1.95 PEN AND PENCIL SET

Pen	\$0.95	Pencil	\$1.00	
		Tax	.10	
			\$1.10	
			Total	\$2.05

WASP CLIPPER \$2.95 PEN AND PENCIL SET (Except chrome-trimmed gray model)

Pen	\$0.95	Pencil	\$2.00		
		Tax	.20		
			<u>\$2.20</u>	Total	\$3.15

WASP CLIPPER \$3.95 PEN AND PENCIL SET (Except chrome-trimmed gray model)

Pen	\$1.95	Pencil	\$2.00		
		Tax	.20		
			<u>\$2.20</u>	Total	\$4.15

WASP CLIPPER \$5.00 PEN AND PENCIL SET (Except chrome-trimmed gray model)

Pen	\$3.00	Pencil	\$2.00		
		Tax	.20		
			<u>\$2.20</u>	Total	\$5.20

WASP CLIPPER \$7.50 PEN AND PENCIL SET (Except chrome-trimmed gray model)

Pen	\$5.00	Pencil	\$2.50		
		Tax	.25		
			<u>\$2.75</u>	Total	\$7.75

WASP CLIPPER DESK SETS

No. 472

(Chrome-trimmed,
therefore exempt.)

Nos. 476, 477, 480 and 481

Pen	\$1.00
Base	1.95
Tax	.20
Total	<u>\$3.15</u>

Nos. 478, 482, 483, 484 and 485

No. 474

Pen	\$1.25
Base	2.70
Tax	.27
Total	<u>\$4.22</u>

Pen	\$1.50
Base	3.50
Tax	.35
Total	<u>\$5.35</u>

No. 486

No. 487

Pen	\$1.50
Base	6.00
Tax	.60
Total	<u>\$8.10</u>

Pen	\$3.00
Base	7.00
Tax	.70
Total	<u>\$10.70</u>

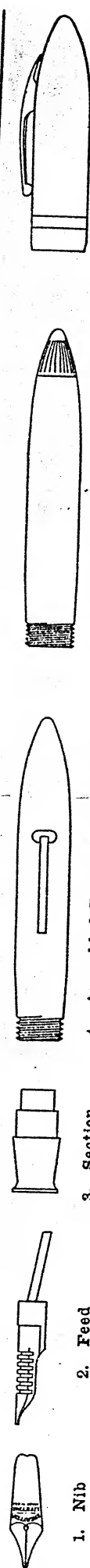
W. A. Sheaffer Pen Company, Fort Madison, Iowa

No. F28 -- Sept. 26, 1941

SHEAFFER'S REPAIR PARTS PRICES

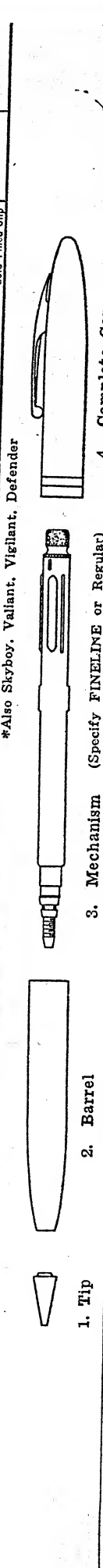
PENS, PENCILS AND DESK SETS

PENS		Pen Price		LIST PRICES SHOWN		ALL SACS	
Name	V (vacuum) or L (lever)	Pen Price	Name	V (vacuum) or L (lever)	Pen Price	Name	V (vacuum) or L (lever)
1. Nib (Point)			Junior Long-Short	V or L	\$2.75	Craftsman and Miss Universe	V or L
2. Feed			Admiral Defender	V or L	\$5.00	Sovereign Lady Sheaffer	V or L
3. Section			Statesman Skyboy	V or L	\$10.00	Premier	V or L
4. Assembled Barrel for Lever Pens			Lady Sheaffer	V or L	\$8.75	Statesman Skyboy	V or L
5. Assembled Barrel for Vacuum Pens			Vigilant	V or L	\$4.00	Vallant	V or L
6. Complete Cap			V or L			V or L	



1. Nib
2. Feed
3. Section
4. Assembled Barrel for Lever Pen
5. Assembled Barrel for Vacuum Pen
6. Complete Cap

PENCILS		Pencil Price		LIST PRICES SHOWN		ALL SACS	
Name	Symbol	Pencil Price	Name	Symbol	Pencil Price	Name	Symbol
1. Tip			Universal Joint for Desk Set		\$1.00	Universal Joint for Desk Set	
2. Barrel			Socket		\$1.00	Socket	
3. Mechanism (Specify FINELINE or Regular)			Universal Joint for Desk Set		\$1.00	Universal Joint for Desk Set	
4. Complete Cap			Socket		\$1.00	Socket	



1. Tip
2. Barrel
3. Mechanism (Specify FINELINE or Regular)
4. Complete Cap

Also Skyboy, Vigilant, Defender

All ERASERS 5c Each (Not Actual Size)	
Balance Rings	.35
Autograph Rings	\$3.00
(For Pens and Pencils without Clips)	

14K AUTOGRAPH BANDS	
Pen	\$4.50
Pencil	\$4.00

For Prices on Other, Older Model, Parts, write to:
W. A. SHEAFFER PEN CO.
FORT MADISON, IOWA
CHICAGO
NEW YORK
SAN FRANCISCO